

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16201200900000</div> <div>CITY OF PARKERSBURG</div> <div>608 HIGHWAY 57 P.O. BOX 489</div> <div>PARKERSBURG, IOWA 50665</div>			
CITY OF PARKERSBURG , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	900,341		900,341	880,421	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	900,341		900,341	880,421	
Delinquent property taxes	0		0	0	
TIF revenues	425,630		425,630	455,605	
Other city taxes	109,015	0	109,015	117,722	
Licenses and permits	10,651	0	10,651	8,650	
Use of money and property	2,581	0	2,581	500	
Intergovernmental	832,139	0	832,139	722,600	
Charges for fees and service	162,905	423,041	585,946	593,100	
Special assessments	2,298	0	2,298	3,000	
Miscellaneous	269,830	0	269,830	240,300	
Other financing sources	103,364	86,668	190,032	434,661	
Total revenues and other sources	2,818,754	509,709	3,328,463	3,456,559	
Expenditures and Other Financing Uses					
Public safety	339,247	0	339,247	368,163	
Public works	378,954	0	378,954	379,117	
Health and social services	541	0	541	5,000	
Culture and recreation	270,236	0	270,236	306,360	
Community and economic development	458,947	0	458,947	468,906	
General government	156,202	0	156,202	189,448	
Debt service	169,548	0	169,548	198,290	
Capital projects	479,195	0	479,195	705,000	
Total governmental activities expenditures	2,252,870	0	2,252,870	2,620,284	
Business type activities	0	394,649	394,649	397,966	
Total ALL expenditures	2,252,870	394,649	2,647,519	3,018,250	
Other financing uses, including transfers out	190,032	0	190,032	434,661	
Total ALL expenditures/And other financing uses	2,442,902	394,649	2,837,551	3,452,911	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	375,852	115,060	490,912	3,648	
Beginning fund balance July 1, 2013	1,121,902	267,536	1,389,438	1,389,438	
Ending fund balance June 30, 2014	1,497,754	382,596	1,880,350	1,393,086	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 1,715,000	Other long-term debt	\$ 0		
Revenue debt	\$ 277,000	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0				
		General obligation debt limit	\$ 5,681,266		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/26/2014	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension	
CHRISTOPHER M. LUHRING	→	319	346-2262		
Signature of Mayor or other City official (Name and Title)			Date signed		
			11/19/2014		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014				CITY OF PARKERSBURG			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	504,440	197,676		198,225	0	0	900,341			900,341	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	504,440	197,676		198,225	0	0	900,341		T01	900,341	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	504,440	197,676		198,225	0	0	900,341			900,341	6
7	TIF revenues			425,630				425,630		T01	425,630	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	109,015	0	0	0	0	109,015	0	T09	109,015	14
15	TOTAL OTHER CITY TAXES	0	109,015	0	0	0	0	109,015	0		109,015	15
16	Section B - LICENSES AND PERMITS	10,651	0	0	0	0	0	10,651	0	T29	10,651	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,954	0	0	0	0	627	2,581	0	U20	2,581	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,954	0	0	0	0	627	2,581	0		2,581	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	20,862	0	0	0	188,557	0	209,419	0	B89	209,419	27
28	Community development block grants	0	0	0	0	182,497	0	182,497	0	B50	182,497	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	20,862	0	0	0	371,054	0	391,916	0		391,916	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		186,727					186,727		C46	186,727	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	10,000	0	0	0	100,642	0	110,642	0	C89	110,642	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	10,000	186,727	0	0	100,642	0	297,369	0		297,369	60
61												61
62	Local grants and reimbursements											62
63	County contributions	10,726	0	0	0	0	0	10,726	0		10,726	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	37,001	0	0	0	0	0	37,001	0	D89	37,001	65
66	Fire/EMT service	95,127	0	0	0	0	0	95,127	0	D89	95,127	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	142,854	0	0	0	0	0	142,854	0		142,854	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	173,716	186,727	0	0	471,696	0	832,139	0		832,139	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	254,824	A91	254,824	73
74	Sewer	0	0	0	0	0	0	0	168,217	A8Ø	168,217	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	135,630	0	0	0	0	0	135,630	0	A81	135,630	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	27,275	0	0	0	0	0	27,275	0	A61	27,275	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	162,905	0	0	0	0	0	162,905	423,041		585,946	104
105												105
106	Section F - SPECIAL ASSESSMENTS	2,298	0	0	0	0	0	2,298	0	U01	2,298	106
107	Section G - MISCELLANEOUS											107
108	Contributions	240,136	0	0	0	0	0	240,136	0	U99	240,136	108
109	Deposits and sales/fuel tax refunds	917	0	0	0	0	0	917	0	U99	917	109
110	Sale of property and merchandise	15,275	0	0	0	0	0	15,275	0	U11	15,275	110
111	Fines	110	0	0	0	0	0	110	0	U30	110	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	INSURANCE SETTLEMENTS	13,392	0	0	0	0	0	13,392	0		13,392	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	269,830	0	0	0	0	0	269,830	0		269,830	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PARKERSBURG					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,125,794	493,418	425,630	198,225	471,696	627	2,715,390	423,041		3,138,431	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	36,367	0		0	66,997	0	103,364	86,668		190,032	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	36,367	0	0	0	66,997	0	103,364	86,668		190,032	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,162,161	493,418	425,630	198,225	538,693	627	2,818,754	509,709		3,328,463	132
133												133
134	Beginning fund balance July 1, 2013	513,235	129,505	372,948	-7,307	52,118	61,403	1,121,902	267,536		1,389,438	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	1,675,396	622,923	798,578	190,918	590,811	62,030	3,940,656	777,245		4,717,901	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	119,510	49,726	0	0	0	0	169,236		E62	169,236	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	9,763		0	0	0	0	9,763		E89	9,763	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	87,941	8,653	0	0	0	0	96,594		E24	96,594	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	58,407	2,987	0	0	0	0	61,394		E32	61,394	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	2,075	185	0	0	0	0	2,260		E66	2,260	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	277,696	61,551	0	0	0	0	339,247			339,247	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	108,322	0	0	0	0	108,322		E44	108,322	42
43	Purchase of land and equipment	0	6,500	0	0	0	0	6,500		G44	6,500	43
44	Construction	0	76,999	0	0	0	0	76,999		F44	76,999	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	20,189	0	0	0	0	0	20,189		E44	20,189	48
49	Traffic control safety — Current operation	12	0	0	0	0	0	12		E44	12	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	14,721	0	0	0	0	14,721		E44	14,721	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	4,990	0	0	0	0	4,990		E81	4,990	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	146,968	253	0	0	0	0	147,221		E81	147,221	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	167,169	211,785	0	0	0	0	378,954			378,954	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	425	16	0	0	0	0	441		E32	441	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	100	0	0	0	0	0	100		E32	100	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	525	16	0	0	0	0	541			541	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PARKERSBURG					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	93,012	14,886	0	0	0	0	107,898		E52	107,898	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	35,777	29,861	0	0	0	0	65,638		E61	65,638	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	47,791	2,813	0	0	0	0	50,604		E61	50,604	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	26,206	2,698	0	0	0	0	28,904		E03	28,904	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	17,192	0	0	0	0	0	17,192		E61	17,192	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	219,978	50,258	0	0	0	0	270,236			270,236	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	16,145	0	0	0	16,145		E89	16,145	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	344,207	0	0	0	344,207		E89	344,207	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	98,595	0	0	0	98,595		E89	98,595	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	458,947	0	0	0	458,947			458,947	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,760	866		0	0	0	6,626		E29	6,626	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	47,456	33,697		0	0	0	81,153		E23	81,153	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	2,166	0		0	0	0	2,166		E89	2,166	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	5,809	0		0	0	0	5,809		E25	5,809	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	9,740	224		0	0	0	9,964		E31	9,964	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	50,484	0		0	0	0	50,484		E89	50,484	171
172	Other general government — Current operation	0	0		0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	121,415	34,787	0	0	0	0	156,202			156,202	176
177	Section G — DEBT SERVICE	0	0	0	169,548	0	0	169,548			169,548	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	169,548	0	0	169,548			169,548	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	IOWANS FIT FOR LIFE	3,672	0	0	0	0	0	3,672			3,672	184
185	STORM SEWER PROJECT/HWY 57/14 CORRIDOR	0	0	0	0	312,419	0	312,419			312,419	185
186	INDUSTRIAL PARK EXPANSION	0	0	0	0	163,104	0	163,104			163,104	186
187	Subtotal Regular Capital Projects	3,672	0	0	0	475,523	0	479,195			479,195	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	3,672	0	0	0	475,523	0	479,195			479,195	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	790,455	358,397	458,947	169,548	475,523	0	2,252,870			2,252,870	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PARKERSBURG			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								183,430	E91	183,430	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							211,219	211,219	E80	211,219	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PARKERSBURG					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								394,649		394,649	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	790,455	358,397	458,947	169,548	475,523	0	2,252,870	394,649		2,647,519	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	66,997	123,035		0	0	0	190,032	0		190,032	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	66,997	123,035	0	0	0	0	190,032	0		190,032	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	857,452	481,432	458,947	169,548	475,523	0	2,442,902	394,649		2,837,551	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	62,030	62,030			62,030	263
264	Restricted	0	141,491	339,631	0	115,288	0	596,410			596,410	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	335,911	0	0	0	0	0	335,911			335,911	266
267	Unassigned	482,033	0	0	21,370	0	0	503,403			503,403	267
268	Total Governmental	817,944	141,491	339,631	21,370	115,288	62,030	1,497,754			1,497,754	268
269	Proprietary								382,596		382,596	269
270	Total ending fund balance June 30, 2014	817,944	141,491	339,631	21,370	115,288	62,030	1,497,754	382,596		1,880,350	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,675,396	622,923	798,578	190,918	590,811	62,030	3,940,656	777,245		4,717,901	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PARKERSBURG

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 424,005

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt												
Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year			Debt Outstanding JUNE 30, 2014						Interest paid this year (h)	
		Issued (b)		Retired (c)	General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)	
1. Water utility	19U \$ 0	29U \$ 0		39U \$ 0	49U \$ 0		49U \$ 0		49U \$ 0		49U \$ 0	I91 \$ 0
2. Sewer utility	19U 318,000	29U 0		39U 41,000	49U 0		49U 0		49U 277,000		49U 0	I89 5,565
3. Electric utility	19U 0	29U 0		39U 0	49U 0		49U 0		49U 0		49U 0	I92 0
4. Gas utility	19U 0	29U 0		39U 0	49U 0		49U 0		49U 0		49U 0	I93 0
5. Transit-bus	19U 0	29U 0		39U 0	49U 0		49U 0		49U 0		49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0		34T 0			44T 0		44T 0		49U 0	I89 0
7. Mortgage revenue	19T 0	24T 0		34T 0			44T 0		44T 0		49U 0	I89 0
8. TIF revenue	19U 40,000	29U 0		39U 40,000	49U 0		49U 0		49U 0		49U 0	I89 1,420
Other-Specify	19U	29U		39U	49U		49U		49U		49U	I89
9. GO NOTES 06	145,000	0		70,000	75,000		0		0		0	36,893
GO NOTES 2011 LIBRARY	50,000	0		10,000	40,000		0		0		0	1,261
GO NOTES 2012 STREET	635,000	0		45,000	590,000		0		0		0	11,575
GO NOTES 2012B REFI	1,095,000	0		85,000	1,010,000		0		0		0	14,053
13.	19U 0	29U 0		39U 0	49U 0		49U 0		49U 0		49U 0	I89 0
14.	19U 0	29U 0		39U 0	49U 0		49U 0		49U 0		49U 0	I89 0
Total long-term debt	2,283,000	0		291,000	1,715,000		0		277,000		0	70,767
B. Short-term debt	Amount - Omit cents											
Outstanding as of JULY 1, 2013							61V \$	0				
Outstanding as of JUNE 30, 2014							64V \$	0				

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 113,625,322	x .05 = \$ 5,681,266

Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014									
Type of asset	Amount - Omit cents										
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .											
	W01		W31		W61						
	\$	0	\$	0	0	1,880,350		1,880,350			
REMARKS										V98	